IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX REFERENCE NO. 15 OF 1990

The Commissioner of Income-tax,
Bombay City-VI, Bombay. ...Applicant
V/s.
The Dharamsi Morarji Chemicals Co. ...Respondent

Mr.Ashok Kotangle for Applicant.
Mr.V.B. Patel for Respondent.

CORAM : V.C. DAGA AND
A.S. AGUIAR, JJ.

DATED : JULY 5, 2005.

P.C. :-

. By this reference under Section 256(1) of the Income-tax Act, 1961, the Income Tax Appellate Tribunal has referred the following questions of law for the opinion of this Court :-

"1. Whether, on the facts and in the circumstances of the case, the disallowance under Rule 6D should be made on all the tours taken together during the previous year and not on per visit per employee basis ?

2. Whether on the facts and in the

circumstances of the case, the ceiling limit of sub-section (4) of sec.80G applies to the amount of actual deduction as specified in sec.80-G (1) and not to the qualifying amount of donations taken together?"

. The above question no.1 is covered by the Judgment of this Court in the case of **Commissioner of Income Tax V/s. Aorow India Ltd. (1998) 229 ITR 325.** Accordingly, same is answered in favour of the revenue and against the assessee.

. So far as question no.2 is concerned, the same has also been answered by this Court in the case of **Commissioner of Income Tax V/s. New Shorrock Spg. and Mfg.Co.Ltd. (1995) 212 ITR 355** in favour of revenue and against the assessee. Accordingly, both the questions are answered and the reference stands disposed of with no order as to costs.

(A.S. AGUIAR, J.) **(V.C. DAGA, J.)**